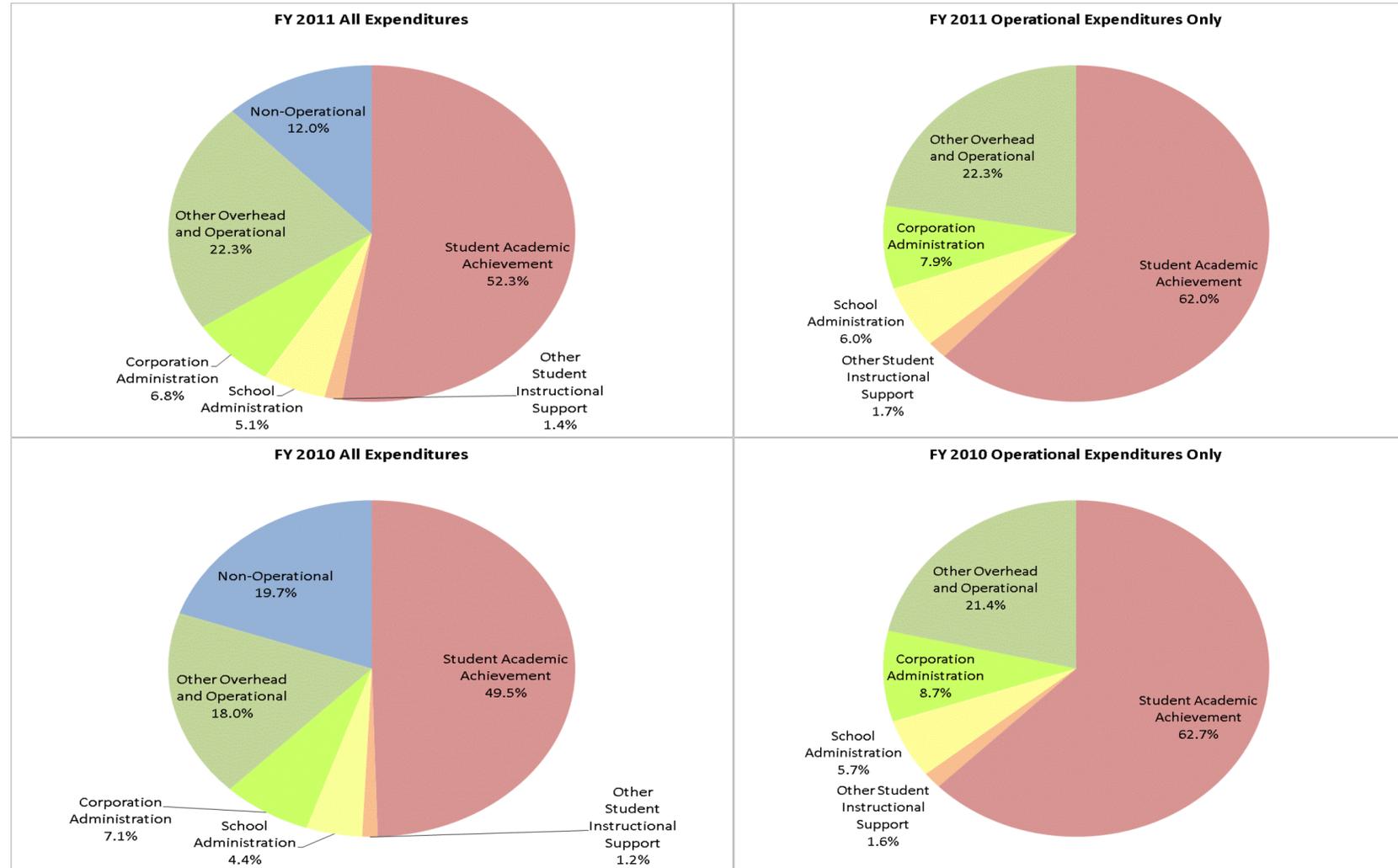


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Shenandoah School Corporation (3435)

Shenandoah School Corporation (3435)

Student Instructional Category	FY01 % of Total		FY06 % of Total		FY10 % of Total		FY11 % of Total	
	FY 2001	Exp	FY 2006	Exp	FY 2010	Exp	FY 2011	Exp
Student Academic Achievement	\$5,622,004	54.9%	\$6,404,048	50.8%	\$6,573,217	49.5%	\$6,087,512	52.3%
Student Instructional Support	\$740,226	7.2%	\$917,546	7.3%	\$751,796	5.7%	\$754,610	6.5%
Overhead and Operational	\$2,255,979	22.0%	\$2,919,803	23.1%	\$3,333,530	25.1%	\$3,388,697	29.1%
Nonoperational	\$1,630,150	15.9%	\$2,375,908	18.8%	\$2,610,710	19.7%	\$1,401,408	12.0%
Grand Total	\$10,248,359		\$12,617,304		\$13,269,253		\$11,632,227	

	FY 2001	FY 2006	FY 2010	FY 2011
Student Instructional Expenditures (Academic Achievement plus Support)	62.1%	58.0%	55.2%	58.8%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Shenandoah School Corporation (3435)

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten			\$3,284	\$235,452			> 500%
	11100 Regular Programs; Elementary	\$1,337,985	\$1,358,799	\$2,324,416	\$1,901,925	42%	40%	-18%
	11200 Regular Programs; Middle/Junior High	\$721,913	\$772,790	\$1,216,553	\$1,136,178	57%	47%	-7%
	11300 Regular Programs; High School	\$883,023	\$943,674	\$1,394,336	\$1,370,340	55%	45%	-2%
	11420 Vocational Education; Agriculture B	\$105,787	\$118,646	\$118,335	\$81,682	-23%	-31%	-31%
	11450 Vocational Education; Consumer and Homemaking	\$66,280	\$82,705	\$113,350	\$75,878	14%	-8%	-33%
	11910 Other Regular Programs; Competency Testing	\$11,742				-100%		
	12110 Gifted And Talented; Gifted and Talented	\$27,275	\$13,358	\$58,723	\$22,080	-19%	65%	-62%
	12210 Mental Disabilities; Mild Mental Disabilities				\$77,219			
	12350 Physical Impairment; Homebound		\$310	\$5,349	\$826		167%	-85%
	12510 Culturally Different; Communication Disorders	\$24,509	\$35,837	\$50,313	\$44,056	80%	23%	-12%
	12520 Culturally Different; Compensatory	\$4,997				-100%		
	12610 Learning Disability				\$21,635			
	12900 Other Special Programs	\$26,617	\$9,369	\$1,029		-100%	-100%	-100%
	14100 Summer School Programs; Elementary			\$1,679				-100%
	14200 Summer School Programs; Middle/Junior High School			\$2,445				-100%
	14300 Summer School Programs; High School	\$27,780	\$24,280	\$21,497	\$13,547	-51%	-44%	-37%
	16100 Remediation Testing	\$21,179	\$48,734	\$48,972	\$25,677	21%	-47%	-48%
	16200 Preventive Remediation	\$43,110	\$1,252	\$6,137	\$2,628	-94%	110%	-57%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participat	\$120,172	\$101,594	\$93,313	\$84,243	-30%	-17%	-10%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$600,139	\$761,410	\$768,806	\$726,717	21%	-5%	-5%
	22120 Improvement of Instruction; Instruction and Curriculum Development		\$49,803	\$7,303	\$2,274		-95%	-69%
	22130 Improvement of Instruction; Instructional Staff Training	\$2,114	\$4,670	\$38,434	\$44,960	> 500%	> 500%	17%
	22210 Library/Media Services; Service Area Direction	\$107,502	\$128,081			-100%	-100%	
	22220 Library/Media Services; School Library	\$15,823	\$17,172	\$117,001	\$122,569	> 500%	> 500%	5%
	22230 Library/Media Services; Audiovisual	\$1,354	\$4,295	\$2,939	\$487	-64%	-89%	-83%
	22290 Library/Media Services; Other Educational Media Services	\$6,945				-100%		
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$30,949	\$29,453	\$23,089	\$65,835	113%	124%	185%
	22360 Instruction, Related Technology; Network Support			\$66,009	\$7,633			-88%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$64,265	\$124,128	\$88,494	\$21,848	-66%	-82%	-75%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$2,616	\$25	\$1,412	\$1,821	-30%	> 500%	29%
	26497 2007 Account Code - Teachers Retirement Fund	\$186,087	\$208,904					
Student Academic Achievement Total		\$4,440,163	\$4,839,288	\$6,573,217	\$6,087,512	37%	26%	-7%
Student Instructional Support								
	21130 Attendance and Social Work Services; Social Work Services			\$29,919	\$30,460			2%
	21210 Guidance Services; Service Area Direction	\$85,459	\$119,081	\$79,723	\$83,026	-3%	-30%	4%
	21340 Health Services; Nurse Services	\$30,647	\$39,953	\$51,706	\$48,984	60%	23%	-5%
	21390 Health Services; Other Health Services		\$1,105	\$1,300	\$1,573		42%	21%
	21530 Speech Pathology and Audiology Services; Audiology Services				\$860			
	24100 Office of The Principal	\$429,668	\$472,556	\$589,148	\$584,567	36%	24%	-1%
	24900 Other Support Services, School Administration				\$5,140			
Student Instructional Support Total		\$545,774	\$632,694	\$751,796	\$754,610	38%	19%	0%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$16,031	\$10,000	\$10,765	\$10,765	-33%	8%	0%
	23150 Board of Education; Legal Services	\$2,051	\$10,579	\$31,527	\$9,515	364%	-10%	-70%
	23160 Board of Education; Promotion Expenses	\$56	\$1,793			-100%	-100%	
	23190 Board of Education; Other Governing Body Services	\$5,733				-100%		
	23210 Executive Administration; Office of The Superintendent	\$155,581	\$241,790	\$820,599	\$736,386	373%	205%	-10%
	23230 Executive Administration; Staff Relations and Negotiations		\$188				-100%	
	23290 Executive Administration; Other Executive Administration Services	\$3,396	\$3,405	\$3,901	\$3,804	12%	12%	-2%
	25191 Other Fiscal Services; Refund of Revenue	\$1,021	\$1,498	\$1,322	\$1,535	50%	3%	16%
	25193 Other Fiscal Services; Printed Forms			\$464	\$442			-5%
	25195 Other Fiscal Services; Bank Account Service Charge	\$17	\$67	\$3,612	\$4,728	> 500%	> 500%	31%
	25196 Other Fiscal Services; Cash Change	\$50	\$380	\$495	\$595	> 500%	57%	20%
	25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$19,184	\$84,326	\$9,559		-100%	-100%	-100%
	25300 Printing, Publishing, and Duplicating Services			\$13,752	\$10,558			-23%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Shenandoah School Corporation (3435)

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
	25400 Planning, Research, Development and Evaluation	\$825						
	25750 Personnel Services; Health Services		\$320					
	25840 Administrative Technology Services; Systems Operations			\$35,795	\$11,965			-67%
	25860 Administrative Technology Services; Hardware Maintenance And Support			\$5,985				-100%
	25890 Other Technology Services			\$3,632	\$3,082			-15%
	25990 Other Support Services, Central	\$17,539	\$4,738			-100%	-100%	
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$56,300	\$30,680	\$87,598	\$82,742	47%	170%	-6%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$524,939	\$701,775	\$796,055	\$769,931	47%	10%	-3%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$12,826	\$46,891	\$44,622	\$34,691	170%	-26%	-22%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$114,376	\$123,296	\$52,137	\$177,757	55%	44%	241%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$174	\$1,368					
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$1,454	\$1,265	\$6,086	\$5,515	279%	336%	-9%
	26700 Operation and Maintenance of Plant Services; Insurance	\$24,719	\$134,470	\$86,095	\$95,629	287%	-29%	11%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plan	\$1,377	\$1,047	\$8,287	\$3,747	172%	258%	-55%
	27010 Student Transportation; Service Area Direction	\$33,295	\$36,518			-100%	-100%	
	27100 Student Transportation; Vehicle Operation	\$87,131	\$112,406	\$187,376	\$202,574	132%	80%	8%
	27200 Student Transportation; Monitoring Services	\$21,330	\$22,993	\$44,693	\$41,667	95%	81%	-7%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$45,353	\$66,656	\$95,791	\$119,495	163%	79%	25%
	27400 Student Transportation; Purchase of School Buses	\$133,824	\$69,739	\$158,054	\$217,931	63%	212%	38%
	27500 Student Transportation; Insurance on Buses	\$6,685	\$4,185	\$562		-100%	-100%	-100%
	27700 Student Transportation; Contracted Transportation Services	\$432,378	\$500,632	\$384,381	\$364,817	-16%	-27%	-5%
	27900 Student Transportation; Other Student Transportation Services	\$2,449	\$3,691	\$15,546	\$11,303	361%	206%	-27%
	27910 Student Transportation; Bus Driver Training			\$1,324	\$1,956			48%
	31100 Food Services Operations; Service Area Direction			\$30,313	\$31,967			5%
	31200 Food Services Operations; Food Preparation and Dispensing	\$290,829	\$154,383	\$161,809	\$203,154	-30%	32%	26%
	31400 Food Services Operations; Food Purchases		\$201,732	\$228,985	\$226,566		12%	-1%
	31900 Other Food Services	\$23,500	\$25,513	\$2,408	\$3,879	-83%	-85%	61%
Overhead and Operational Total		\$2,034,423	\$2,598,322	\$3,333,530	\$3,388,697	67%	30%	2%
Nonoperational								
	33200 Community Recreation	\$2,400	\$900	\$1,200	\$1,200	-50%	33%	0%
	33400 Athletic Coaches	\$115,611	\$135,953	\$156,908	\$151,316	31%	11%	-4%
	33990 Other Community Services; Other	\$23	\$224	\$65	\$17	-23%	-92%	-73%
	43000 Facilities Acquisition and Construction; Professional Services			\$17,983				-100%
	45100 Building Acquisition, Construction and Improvements	\$247,523	\$188,586	\$11,136	\$33,410	-87%	-82%	200%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$45,331		\$375,000	\$125,000	176%		-67%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$14,968	\$20,266	\$18,784	\$8,732	-42%	-57%	-54%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$5,348	\$14,916	\$7,184	\$7,410	39%	-50%	3%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment				\$1,226			
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$82,174	\$155,545	\$473,177	\$169,544	106%	9%	-64%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction		\$1,959				-100%	
	51100 Debt Services; Principal on Debt; Bonds		\$160,000	\$1,185,000	\$495,000		209%	-58%
	52100 Debt Services; Interest on Debt; Bonds		\$191,010	\$248,135	\$264,102		38%	6%
	52500 Debt Services; Interest on Debt; Bond Anticipation Notes		\$7,692				-100%	
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,074,294	\$1,435,891			-100%	-100%	
	53200 Debt Services; Lease Rental; Equipment ; Principal			\$17,856	\$64,764			263%
	54200 Common School Fund; Principal			\$98,281	\$79,688			-19%
Nonoperational Total		\$1,587,671	\$2,312,941	\$2,610,710	\$1,401,408	-12%	-39%	-46%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$72,381	\$59,780					
	26492 2007 Account Code - Social Security	\$354,970	\$357,897					
	26493 2007 Account Code - Workmen's Compensation	\$25,773						
	26494 2007 Account Code - Group Insurance	\$960,726	\$1,485,183					
	26498 2007 Account Code - Severance / Early Retirement Pay	\$226,477	\$331,200					
Prorated By Fund Total		\$1,640,327	\$2,234,060					